

आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
AND  
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1665/PUN/2018  
निर्धारण वर्ष / Assessment Year : 2010-11

Shri Ravindra Joma Bhagat,  
Mauli Chhaya, Plot No. 9,  
Road No. 6, Sector-19,  
New Panvel, Raigad

PAN : ACQPB9592E

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Income Tax Officer,  
Ward - 1, Panvel

.....प्रत्यर्थी / Respondent

Assessee by : N O N E  
Revenue by : Shri Arvind Desai

सुनवाई की तारीख / Date of Hearing : 12-07-2022  
घोषणा की तारीख / Date of Pronouncement : 14-07-2022

**आदेश / ORDER**

**PER S.S. VISWANETHRA RAVI, JM :**

This appeal by the assessee against the order dated 31-08-2012 passed by the Commissioner of Income Tax (Appeals)-1, Thane ['CIT(A)'] for assessment year 2010-11.

2. We find no representation on behalf of the assessee nor any application filed seeking adjournment. Thus, the assessee called absent

and set ex-parte. Therefore, we proceed to dispose of the appeal by hearing the ld. DR and perusing the material available on record.

3. At the outset, we note that this appeal was filed with a delay of 2172 days. The assessee filed this appeal on 18-10-2018. On scrutiny the Registry noticed that the appeal memo is not accompanied by delay condonation affidavit and accordingly issued defect memo dated 22-10-2018 requesting the assessee to rectify the defect within 10 days from the receipt of the said notice. The assessee filed notarized affidavit only on 14-03-2022 explaining the reasons for delay. On perusal of the same, we note that the CIT(A) passed order on 31-08-2012 which was received by the assessee on 07-09-2012. The last date of filing appeal before this Tribunal is on 06-11-2012, but however, the assessee filed the same on 18-10-2018 causing delay of 2172 days. Further, we note that the assessee stated that because of advice from his Chartered Accountant that an appeal could not be filed before the ITAT and the same was existed for A.Y. 2009-10 also. Further, he states that due to his complete reliance upon his Chartered Accountant/Consultant caused delay which is bonafide. Further, he sought opinion of another Income Tax Counsel who advised to file appeal instantly before the Tribunal and the delay caused which is not deliberate nor intentional. We note that this appeal was filed through Advocate later on the said Advocate withdrew his vakalat vide this letter dated 11-07-2022. The ld. DR vehemently opposed the reasons explained by the assessee in his affidavit. We note that the delay of 2172 days are abnormal and the assessee could not explain reasons which really prevented the assessee in filing appeal in time before the ITAT except stating that due to advice of his Chartered Accountant/Consultant, in our opinion is not reasonable cause which really prevented the assessee in filing the appeal in

time. The assessee must be vigilant in prosecuting his case but no such indulgence shown by the assessee in prosecuting his case. Therefore, the reasons as explained by the assessee in his notarized affidavit are not acceptable and are rejected. Thus, the delay of 2172 days is not condoned.

4. In view of our decision in not condoning the delay, the issue raised by the assessee in this appeal becomes infructuous and are dismissed as such.

5. In the result, the appeal of assessee is dismissed.

Order pronounced in the open court on 14<sup>th</sup> July, 2022.

Sd/-  
(Inturi Rama Rao)  
ACCOUNTANT MEMBER

Sd/-  
(S.S. Viswanethra Ravi)  
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 14<sup>th</sup> July, 2022.  
रवि

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-1, Thane
4. The CIT-II, Thane
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune